OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2027

(WITH GOVERNOR'S RECOMMENDATIONS)

SCOTT FITZPATRICK
STATE AUDITOR

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This Report was run at the State Auditor level, under Core

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 1/20/26		FY27 DTREQ		FY27 DTREQ One Time		FY27 GVREC		FY27 GVREC One Time	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Leave Payouts	0	0.00	41,273	0.00	0	0.00	17,141	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	11,358,939	161.77	8,111,151	107.96	11,911,889	161.77	3,722,002	47.54	11,911,889	161.77	0	0.00	11,911,889	161.77	0	0.00
Planned Hourly Wages	0	0.00	165,109	2.42	0	0.00	99,088	1.57	0	0.00	0	0.00	0	0.00	0	0.00
Total PS	**11,358,939**	**161.77**	**8,317,532**	**110.38**	**11,911,889**	**161.77**	**3,838,232**	**49.11**	**11,911,889**	**161.77**	**0**	**0.00**	**11,911,889**	**161.77**	**0**	**0.00**
In State Travel	687,977	0.00	97,019	0.00	689,304	0.00	66,774	0.00	399,304	0.00	0	0.00	399,304	0.00	0	0.00
Out of State Travel	465	0.00	26,731	0.00	470	0.00	22,871	0.00	10,470	0.00	0	0.00	10,470	0.00	0	0.00
Fuel and Utilities	177	0.00	0	0.00	177	0.00	0	0.00	177	0.00	0	0.00	177	0.00	0	0.00
Supplies	33,391	0.00	57,253	0.00	33,391	0.00	29,109	0.00	55,891	0.00	0	0.00	55,891	0.00	0	0.00
Professional Development	45,624	0.00	79,007	0.00	45,624	0.00	29,051	0.00	83,124	0.00	0	0.00	83,124	0.00	0	0.00
Communications Services and Supplies	60,361	0.00	49,063	0.00	60,361	0.00	16,997	0.00	70,361	0.00	0	0.00	70,361	0.00	0	0.00
Professional Services	717,137	0.00	635,592	0.00	717,137	0.00	303,795	0.00	782,137	0.00	0	0.00	782,137	0.00	0	0.00
Housekeeping and Janitorial Services	16	0.00	0	0.00	16	0.00	0	0.00	16	0.00	0	0.00	16	0.00	0	0.00
Maintenance and Repair Services	68,308	0.00	420,601	0.00	68,308	0.00	256,275	0.00	273,308	0.00	0	0.00	273,308	0.00	0	0.00
Computer Equipment	473,115	0.00	189,805	0.00	473,115	0.00	25,781	0.00	398,115	0.00	0	0.00	398,115	0.00	0	0.00
Motorized Equipment	8	0.00	0	0.00	8	0.00	0	0.00	8	0.00	0	0.00	8	0.00	0	0.00
Office Equipment Expenses	28,546	0.00	16,647	0.00	28,546	0.00	2,516	0.00	38,546	0.00	0	0.00	38,546	0.00	0	0.00
Other Equipment	2,544	0.00	0	0.00	2,544	0.00	0	0.00	2,544	0.00	0	0.00	2,544	0.00	0	0.00
Property and Improvements Expenses	0	0.00	9,540	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Building Lease Payments Operating	4,144	0.00	2,815	0.00	4,144	0.00	1,220	0.00	4,144	0.00	0	0.00	4,144	0.00	0	0.00
Equipment Lease Payments	2,050	0.00	928	0.00	2,050	0.00	269	0.00	2,050	0.00	0	0.00	2,050	0.00	0	0.00
Miscellaneous Expenses	6,714	0.00	6,325	0.00	6,714	0.00	8,178	0.00	11,714	0.00	0	0.00	11,714	0.00	0	0.00
Rebillable Expenses	14	0.00	0	0.00	14	0.00	0	0.00	14	0.00	0	0.00	14	0.00	0	0.00
Total EE	**2,130,591**	**0.00**	**1,591,325**	**0.00**	**2,131,923**	**0.00**	**762,836**	**0.00**	**2,131,923**	**0.00**	**0**	**0.00**	**2,131,923**	**0.00**	**0**	**0.00**
Grand Total	**13,489,530**	**161.77**	**9,908,857**	**110.38**	**14,043,812**	**161.77**	**4,601,067**	**49.11**	**14,043,812**	**161.77**	**0**	**0.00**	**14,043,812**	**161.77**	**0**	**0.00**

CORE DECISION ITEM

State Auditor | **Budget Unit 910001B**

CORE - Office of the State Auditor | **Bill Section 12.165**

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request				FY 2027 Governor's Recommended			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	9,713,298	1,331,074	867,517	11,911,889	9,713,298	1,331,074	867,517	11,911,889
EE	935,502	855,659	340,762	2,131,923	935,502	855,659	340,762	2,131,923
PSD	0	0	0	0	0	0	0	0
TRF	0	0	0	0	0	0	0	0
Total	**10,648,800**	**2,186,733**	**1,208,279**	**14,043,812**	**10,648,800**	**2,186,733**	**1,208,279**	**14,043,812**
FTE	**125.27**	**16.00**	**20.50**	**161.77**	**125.27**	**16.00**	**20.50**	**161.77**
Est. Fringe	5,953,099	796,734	683,803	7,433,636	5,953,099	796,734	683,803	7,433,636

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1115:State Auditor Federal

Other Funds: 1609:Conservation Commission Fund
1613:Parks Sales Tax Fund
1614:Soil and Water Sales Tax Fund
1648:Petition Audit Revolving Trust Fund

Federal Funds: 1115:State Auditor Federal

Other Funds: 1609:Conservation Commission Fund
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1614:Soil and Water Sales Tax Fund
1648:Petition Audit Revolving Trust Fund

2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:
-State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds
-County Audits: Conducts audits of all Missouri counties that do not have a county auditor
-Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor
-HB 2111 (2024): Conducts audits of government entities when an investigation of a whistleblower complaint finds improper governmental activity may have occurred
-Certify Tax Rates: Reviews and certifies property tax rates for all Missouri taxing authorities
-Bond Registrations: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions
-Fiscal Notes: Prepares fiscal notes and fiscal note summaries on all initiative petitions and joint resolutions filed with the Secretary of State

3. PROGRAM LISTING (list programs included in this core funding)

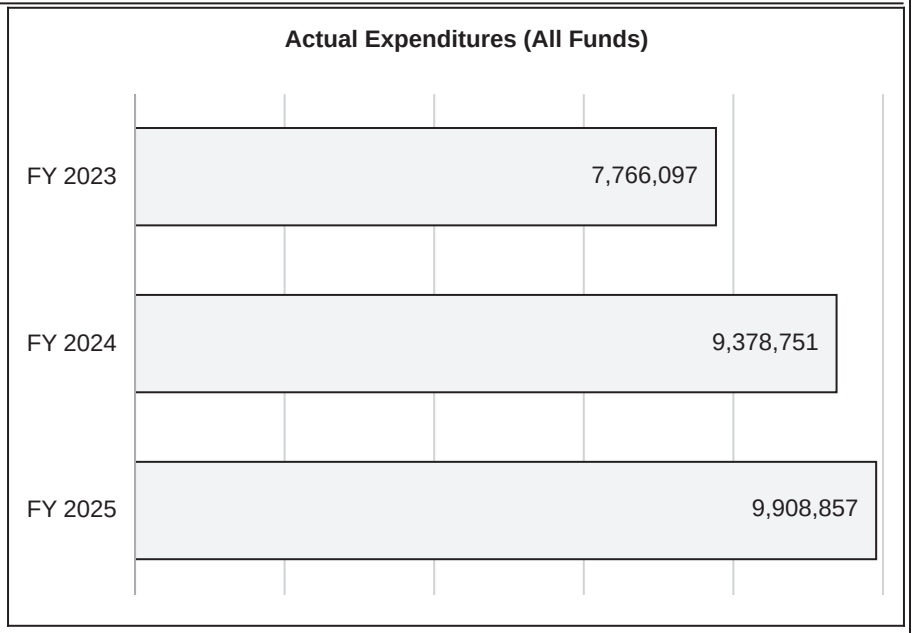
CORE DECISION ITEM

State Auditor | **Budget Unit 910001B**

CORE - Office of the State Auditor | **Bill Section 12.165**

4. FINANCIAL HISTORY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Current Yr. as of 11/30/25
Appropriations (All Funds)	9,264,374	11,156,827	13,489,530	14,043,812
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(400,000)	(400,000)	(350,000)	0
Plus Transfers In	400,000	400,000	350,000	0
Budget Authority (All Funds)	9,264,374	11,156,827	13,489,530	14,043,812
Actual Expenditures (all Fund	7,766,097	9,378,751	9,908,857	4,601,067
Unexpended (All Funds)	1,498,277	1,778,076	3,580,673	9,442,745
Unexpended by Fund:				
General Revenue	1,011,669	53,316	1,628,706	7,025,725
Federal	1,574	831,307	877,866	1,482,399
Other	485,033	893,453	1,074,100	934,621



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).
Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

State Auditor **Budget Unit 910001B**

CORE - Office of the State Auditor **Bill Section 12.165**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	161.77	9,713,298	1,331,074	867,517	11,911,889	
	EE	0.00	935,502	855,659	340,762	2,131,923	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	**161.77**	**10,648,800**	**2,186,733**	**1,208,279**	**14,043,812**	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	**0.00**	**0**	**0**	**0**	**0**	
FY 27 Beginning Core							
	PS	161.77	9,713,298	1,331,074	867,517	11,911,889	
	EE	0.00	935,502	855,659	340,762	2,131,923	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	**161.77**	**10,648,800**	**2,186,733**	**1,208,279**	**14,043,812**	

Department Request Adjustments

CORE DECISION ITEM

State Auditor **Budget Unit 910001B**

CORE - Office of the State Auditor **Bill Section 12.165**

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.91B.001	10084	PS	0.00	0	0	0	0	Reallocations to reflect actual expenditures
Core Reallocation	CRA.91B.002	14508	PS	0.00	0	0	0	0	Reallocations to reflect actual expenditures
Core Reallocation	CRA.91B.003	12209	PS	0.00	0	0	0	0	Reallocations to reflect actual expenditures
Core Reallocation	CRA.91B.004	10059	PS	0.00	0	0	0	0	Reallocations to reflect actual expenditures
Core Reallocation	CRA.91B.005	18486	PS	0.00	0	0	0	0	Reallocations to reflect actual expenditures
Core Reallocation	CRA.91B.006	10060	PS	0.00	0	0	0	0	Reallocations to reflect actual expenditures
Core Reallocation	CRA.91B.001	10087	EE	0.00	0	0	0	0	Reallocations to reflect actual expenditures
Core Reallocation	CRA.91B.002	14509	EE	0.00	0	0	0	0	Reallocations to reflect actual expenditures
Net Department Request Adjustments				**0.00**	**0**	**0**	**0**	**0**	
Department Request Core									
			PS	161.77	9,713,298	1,331,074	867,517	11,911,889	
			EE	0.00	935,502	855,659	340,762	2,131,923	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	**161.77**	**10,648,800**	**2,186,733**	**1,208,279**	**14,043,812**	
Governor's Recommended Core									
			PS	161.77	9,713,298	1,331,074	867,517	11,911,889	
			EE	0.00	935,502	855,659	340,762	2,131,923	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	

CORE DECISION ITEM

State Auditor **Budget Unit 910001B**

CORE - Office of the State Auditor **Bill Section 12.165**

Total	**161.77**	**10,648,800**	**2,186,733**	**1,208,279**	**14,043,812**

CORE DECISION ITEM

State Auditor — **Budget Unit 910001B**

CORE - Office of the State Auditor — **Bill Section 12.165**

Summary of the Core by Expenditure Types

	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
Account	**Dollars**	**FTE**	**Dollars**	**FTE**	**Dollars**	**FTE**	**Dollars**	**FTE**	**Dollars**	**FTE**	**Dollars**	**FTE**
Leave Payouts	0	0.00	41,273	0.00	0	0.00	17,141	0.00	0	0.00	0	0.00
Benefit Eligible Wages	11,358,939	161.77	8,111,151	107.96	11,911,889	161.77	3,722,002	47.54	11,911,889	161.77	11,911,889	161.77
Planned Hourly Wages	0	0.00	165,109	2.42	0	0.00	99,088	1.57	0	0.00	0	0.00
Total PS	**11,358,939**	**161.77**	**8,317,532**	**110.38**	**11,911,889**	**161.77**	**3,838,232**	**49.11**	**11,911,889**	**161.77**	**11,911,889**	**161.77**
In State Travel	687,977	0.00	97,019	0.00	689,304	0.00	66,774	0.00	399,304	0.00	399,304	0.00
Out of State Travel	465	0.00	26,731	0.00	470	0.00	22,871	0.00	10,470	0.00	10,470	0.00
Fuel and Utilities	177	0.00	0	0.00	177	0.00	0	0.00	177	0.00	177	0.00
Supplies	33,391	0.00	57,253	0.00	33,391	0.00	29,109	0.00	55,891	0.00	55,891	0.00
Professional Development	45,624	0.00	79,007	0.00	45,624	0.00	29,051	0.00	83,124	0.00	83,124	0.00
Communications Services and Supplies	60,361	0.00	49,063	0.00	60,361	0.00	16,997	0.00	70,361	0.00	70,361	0.00
Professional Services	717,137	0.00	635,592	0.00	717,137	0.00	303,795	0.00	782,137	0.00	782,137	0.00
Housekeeping and Janitorial Services	16	0.00	0	0.00	16	0.00	0	0.00	16	0.00	16	0.00
Maintenance and Repair Services	68,308	0.00	420,601	0.00	68,308	0.00	256,275	0.00	273,308	0.00	273,308	0.00
Computer Equipment	473,115	0.00	189,805	0.00	473,115	0.00	25,781	0.00	398,115	0.00	398,115	0.00
Motorized Equipment	8	0.00	0	0.00	8	0.00	0	0.00	8	0.00	8	0.00
Office Equipment Expenses	28,546	0.00	16,647	0.00	28,546	0.00	2,516	0.00	38,546	0.00	38,546	0.00
Other Equipment	2,544	0.00	0	0.00	2,544	0.00	0	0.00	2,544	0.00	2,544	0.00
Property and Improvements Expenses	0	0.00	9,540	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Building Lease Payments Operating	4,144	0.00	2,815	0.00	4,144	0.00	1,220	0.00	4,144	0.00	4,144	0.00
Equipment Lease Payments	2,050	0.00	928	0.00	2,050	0.00	269	0.00	2,050	0.00	2,050	0.00
Miscellaneous Expenses	6,714	0.00	6,325	0.00	6,714	0.00	8,178	0.00	11,714	0.00	11,714	0.00
Rebillable Expenses	14	0.00	0	0.00	14	0.00	0	0.00	14	0.00	14	0.00

CORE DECISION ITEM

State Auditor — **Budget Unit 910001B**

CORE - Office of the State Auditor — **Bill Section 12.165**

	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
Account	**Dollars**	**FTE**	**Dollars**	**FTE**	**Dollars**	**FTE**	**Dollars**	**FTE**	**Dollars**	**FTE**	**Dollars**	**FTE**
Total EE	2,130,591	0.00	1,591,325	0.00	2,131,923	0.00	762,836	0.00	2,131,923	0.00	2,131,923	0.00
Grand Total	13,489,530	161.77	9,908,857	110.38	14,043,812	161.77	4,601,067	49.11	14,043,812	161.77	14,043,812	161.77

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 91B **BUDGET UNIT NAME:** Office of the State Auditor **HOUSE BILL SECTION:** 12.165	**DEPARTMENT:** Office of the State Auditor **DIVISION:**

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	1101	9,713,298	100%	9,713,298
EE	General Revenue	1101	935,502	100%	935,502
PS	State Auditor - Federal	1115	1,331,074	100%	1,331,074
EE	State Auditor - Federal	1115	855,659	100%	855,659
PS	Conservation Commission	1609	62,092	100%	62,092
EE	Conservation Commission	1609	2,611	100%	2,611
PS	Parks Sales Tax	1613	31,490	100%	31,490
PS	Soil & Water Sales Tax	1614	30,394	100%	30,394
PS	Petition Audit Revolving	1648	743,541	100%	743,541
EE	Petition Audit Revolving	1648	338,151	100%	338,151

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
$350,000	$350,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

NEW DECISION ITEM
RANK: 005 OF 6

State Auditor | **Budget Unit 910001B**

Amendment 2 - Sports Wagering | **Bill Section 12.165**
DI# NOP.91B.001

1. AMOUNT OF REQUEST

	FY 2027 Department Request				FY 2027 Governor's Recommended				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	26,774	0	0	26,774	**PS**	0	0	26,774	26,774
EE	0	0	0	0	**EE**	0	0	0	0
PSD	0	0	0	0	**PSD**	0	0	0	0
TRF	0	0	0	0	**TRF**	0	0	0	0
Total	**26,774**	**0**	**0**	**26,774**	**Total**	**0**	**0**	**26,774**	**26,774**
FTE	**0.50**	**0.00**	**0.00**	**0.50**	**FTE**	**0.00**	**0.00**	**0.50**	**0.50**
Est. Fringe	18,937	0	0	18,937	**Est. Fringe**	0	0	18,937	18,937

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1286:Gaming Commission Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

New Legislation New Program

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Initiative Petition 2024-160, otherwise known as Amendment 2, legalized sports gaming in the state and required the State Auditor to perform an annual audit of the revenues received and appropriated. This audit shall be made available to the public, the governor, and the general assembly.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If

NEW DECISION ITEM
RANK: 005 OF 6

State Auditor | **Budget Unit 910001B**

Amendment 2 - Sports Wagering | **Bill Section 12.165**
DI# NOP.91B.001

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

This request is based on the office's response to the fiscal note for 2024-160. The office estimates an annual audit of sports gaming revenues will require 500 hours of audit time. We multiplied the 500 hour estimate by our average hourly rate of $90 - the result is a $45,000 (including fringes) annual request.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
G09234 - SENIOR AUDITOR I	6,774	0.00	0	0.00	0	0.00	6,774	0.00	0
G09235 - STAFF AUDITOR I	20,000	0.50	0	0.00	0	0.00	20,000	0.50	0
Total PS	**26,774**	**0.50**	**0**	**0.00**	**0**	**0.00**	**26,774**	**0.50**	**0**
Total EE	**0**		**0**		**0**		**0**		**0**
Total PSD	**0**		**0**		**0**		**0**		**0**
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**26,774**	**0.50**	**0**	**0.00**	**0**	**0.00**	**26,774**	**0.50**	**0**

Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
G09234 - SENIOR AUDITOR I	0	0.00	0	0.00	6,774	0.00	6,774	0.00	0
G09235 - STAFF AUDITOR I	0	0.00	0	0.00	20,000	0.50	20,000	0.50	0
Total PS	**0**	**0.00**	**0**	**0.00**	**26,774**	**0.50**	**26,774**	**0.50**	**0**
Total EE	**0**		**0**		**0**		**0**		**0**
Total PSD	**0**		**0**		**0**		**0**		**0**
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.00**	**0**	**0.00**	**26,774**	**0.50**	**26,774**	**0.50**	**0**

NEW DECISION ITEM
RANK: 006 OF 6

State Auditor | **Budget Unit 910001B**

CPA Increase | **Bill Section 12.165**
DI# NOP.91B.002

1. AMOUNT OF REQUEST

	FY 2027 Department Request				FY 2027 Governor's Recommended				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	240,965	48,572	0	289,537	**PS**	0	0	0	0
EE	0	0	0	0	**EE**	0	0	0	0
PSD	0	0	0	0	**PSD**	0	0	0	0
TRF	0	0	0	0	**TRF**	0	0	0	0
Total	**240,965**	**48,572**	**0**	**289,537**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	96,916	19,536	0	116,452	**Est. Fringe**	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1115:State Auditor Federal

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Increased requirements to become a Certified Public Accountant (CPA) and increased competition from the private sector have combined to reduce the number of CPAs in the Auditor's Office to an all time low. In 2015, the office had 41 CPAs, ten years later, we are down to 19 licensed CPAs. 13 of the 19 CPAs currently employed by the office (3 are currently in non-audit positions) are either retired and working part-time, eligible to retire, or eligible to retire in the next 10 years. Potentially leaving the office with only 6 CPAs out of a planned audit staff of over 100. Only 1 Staff Auditor (entry level) is currently a CPA, while the vast majority of CPAs in the office are in management due to the length of their tenure. We are trailing our peer states which average 24% of their audit staff holding the CPA certification while Missouri is currently at 16%. Additionally, our peer states pay an average of 26% more than Missouri. CPAs are required to produce audits that comply with government auditing standards, which is required per Chapter 29, RSMo.

NEW DECISION ITEM
RANK: 006 OF 6

State Auditor | **Budget Unit 910001B**

CPA Increase | **Bill Section 12.165**
DI# NOP.91B.002

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

We used a comparison group including Auditor's Offices in surrounding states and Indiana. The average percent of audit staff with a CPA in this group is 24%. This NDI gets Missouri to 25% of audit staff with a CPA. The current CPA incentive is $8,000 annually, this proposal would increase it to $18,000 annually. The entry level pay for an auditor with a CPA would increase to just over $70,000 annually, far lower than entry level pay at large accounting firms, and significantly lower than the national average of $83,250.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
G09202 - DIRECTOR OF AUDITS	39,543	0.00	10,007	0.00	0	0.00	49,550	0.00	0
G09203 - AUDIT MANAGER	63,536	0.00	12,198	0.00	0	0.00	75,734	0.00	0
G09204 - SENIOR AUDITOR II	20,819	0.00	5,168	0.00	0	0.00	25,987	0.00	0
G09205 - STAFF AUDITOR II	27,056	0.00	4,138	0.00	0	0.00	31,194	0.00	0
G09234 - SENIOR AUDITOR I	20,405	0.00	5,290	0.00	0	0.00	25,695	0.00	0
G09235 - STAFF AUDITOR I	26,267	0.00	3,961	0.00	0	0.00	30,228	0.00	0
G09264 - SENIOR AUDITOR III	23,675	0.00	5,601	0.00	0	0.00	29,276	0.00	0
G09265 - STAFF AUDITOR III	19,664	0.00	2,209	0.00	0	0.00	21,873	0.00	0
Total PS	**240,965**	**0.00**	**48,572**	**0.00**	**0**	**0.00**	**289,537**	**0.00**	**0**
Total EE	**0**		**0**		**0**		**0**		**0**
Total PSD	**0**		**0**		**0**		**0**		**0**
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**240,965**	**0.00**	**48,572**	**0.00**	**0**	**0.00**	**289,537**	**0.00**	**0**

NEW DECISION ITEM
RANK: 006 OF 6

State Auditor **Budget Unit 910001B**

CPA Increase **Bill Section 12.165**
DI# NOP.91B.002

Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

JOB CLASS DETAIL

	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ Core		FY27 DTREQ New Decision Items		FY27 GVREC Core		FY27 GVREC New Decision Items	
	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE
State Auditor																
G09200 - STATE AUDITOR	116,823	1.00	116,672	1.00	116,823	1.00	48,676	0.42	116,823	1.00	0	0.00	116,823	1.00	0	0.00
G09201 - DEPUTY STATE AUDITOR	128,127	1.00	151,477	1.00	141,882	1.00	68,838	0.42	171,882	1.00	0	0.00	171,882	1.00	0	0.00
G09202 - DIRECTOR OF AUDITS	1,292,735	10.00	523,262	4.00	1,345,263	10.00	286,725	2.00	1,345,263	10.00	49,550	0.00	1,345,263	10.00	0	0.00
G09203 - AUDIT MANAGER	2,083,973	20.00	1,122,547	11.13	2,167,802	20.00	536,042	5.00	2,167,802	20.00	75,734	0.00	2,167,802	20.00	0	0.00
G09204 - SENIOR AUDITOR II	963,434	14.00	339,144	5.00	977,545	14.00	216,626	3.08	978,626	14.00	25,987	0.00	978,626	14.00	0	0.00
G09205 - STAFF AUDITOR II	891,249	16.00	566,774	10.28	899,550	16.00	373,775	6.67	899,550	16.00	31,194	0.00	899,550	16.00	0	0.00
G09207 - INTERN	34,548	5.77	16,337	0.48	34,548	5.77	13,237	0.38	34,548	5.77	0	0.00	34,548	5.77	0	0.00
G09209 - ASSISTANT DEPUTY	67,080	0.50	0	0.00	67,080	0.50	0	0.00	67,080	0.50	0	0.00	67,080	0.50	0	0.00
G09210 - DIRECTOR OF ADMINISTRATION	96,229	1.00	109,625	1.00	106,183	1.00	49,814	0.42	106,183	1.00	0	0.00	106,183	1.00	0	0.00
G09211 - EXECUTIVE ASSISTANT I	51,600	1.00	0	0.00	51,600	1.00	0	0.00	51,600	1.00	0	0.00	51,600	1.00	0	0.00
G09215 - ADMINISTRATIVE ASSISTANT	82,400	2.00	0	0.00	82,400	2.00	0	0.00	82,400	2.00	0	0.00	82,400	2.00	0	0.00
G09219 - LOCAL GOVERNMENT ANALYST	0	0.00	27,092	0.54	0	0.00	14,399	0.29	60,000	1.00	0	0.00	60,000	1.00	0	0.00
G09228 - RECEPTIONIST/TYPIST	0	0.00	10,615	0.23	0	0.00	11,006	0.24	0	0.00	0	0.00	0	0.00	0	0.00
G09233 - DIRECTOR OF COMMUNICATIONS	129,000	1.00	127,946	1.00	141,811	1.00	58,184	0.42	141,811	1.00	0	0.00	141,811	1.00	0	0.00
G09234 - SENIOR AUDITOR I	799,151	12.00	790,776	12.17	829,450	12.00	333,767	5.00	829,450	12.00	32,469	0.00	829,450	12.00	6,774	0.00
G09235 - STAFF AUDITOR I	1,092,917	27.50	886,054	16.49	1,107,026	27.50	316,325	5.89	1,114,388	27.50	50,228	0.50	1,114,388	27.50	20,000	0.50
G09242 - TRAINING COORDINATOR	0	0.00	20,383	0.29	0	0.00	29,555	0.42	77,332	1.00	0	0.00	77,332	1.00	0	0.00
G09244 - INFO TECHNOLOGY ANALYST I	87,643	2.00	46,977	1.00	89,054	2.00	20,128	0.42	42,586	1.00	0	0.00	42,586	1.00	0	0.00
G09245 - INFO TECHNOLOGY ANALYST II	57,317	1.00	0	0.00	57,317	1.00	0	0.00	57,317	1.00	0	0.00	57,317	1.00	0	0.00
G09246 - INFO TECHNOLOGY ANALYST III	0	0.00	28,999	0.54	1,073	0.00	0	0.00	1,073	0.00	0	0.00	1,073	0.00	0	0.00
G09247 - INFO TECHNOLOGY MANAGER	93,550	1.00	104,832	1.00	104,025	1.00	49,958	0.42	104,025	1.00	0	0.00	104,025	1.00	0	0.00
G09252 - GENERAL COUNSEL	112,831	1.00	140,274	1.00	122,744	1.00	62,723	0.42	152,744	1.00	0	0.00	152,744	1.00	0	0.00
G09257 - INFO TECH SENIOR ANALYST I	0	0.00	27,346	0.46	0	0.00	25,482	0.42	65,000	1.00	0	0.00	65,000	1.00	0	0.00
G09260 - INFO SYSTEMS SENIOR AUDITOR II	145,316	2.00	0	0.00	145,316	2.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09261 - ASSISTANT DIRECTOR OF AUDITS	162,647	1.50	205,576	1.67	187,377	1.50	66,974	0.50	187,377	1.50	0	0.00	187,377	1.50	0	0.00
G09264 - SENIOR AUDITOR III	760,388	10.00	697,375	9.16	794,841	10.00	239,067	3.15	629,841	8.00	29,276	0.00	629,841	8.00	0	0.00
G09265 - STAFF AUDITOR III	575,196	10.00	608,352	10.56	598,484	10.00	182,460	3.13	598,484	10.00	21,873	0.00	598,484	10.00	0	0.00
G09266 - INFO TECH SENIOR ANALYST III	82,560	1.00	84,753	1.00	91,180	1.00	39,148	0.42	91,180	1.00	0	0.00	91,180	1.00	0	0.00
G09269 - LEGISLATIVE LIAISON	77,400	1.00	0	0.00	77,400	1.00	0	0.00	77,400	1.00	0	0.00	77,400	1.00	0	0.00
G09270 - CHIEF OF STAFF	113,520	1.00	117,867	1.00	119,479	1.00	52,339	0.42	129,479	1.00	0	0.00	129,479	1.00	0	0.00
G09278 - SENIOR LEGISLATIVE ADVISOR	63,288	1.00	0	0.00	63,288	1.00	0	0.00	63,288	1.00	0	0.00	63,288	1.00	0	0.00
G09286 - MANAGER OF HUMAN RESOURCES	82,560	1.00	80,982	1.00	90,506	1.00	37,696	0.42	90,506	1.00	0	0.00	90,506	1.00	0	0.00
G09290 - EXECUTIVE ASSISTANT II	51,600	1.00	0	0.00	51,600	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09292 - EXEC ASST TO STATE AUDITOR	0	0.00	19,477	0.38	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09293 - LOCAL GOVT/POLICY SR ANALYSTII	72,240	1.00	20,330	0.29	72,240	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09295 - FISCAL & ADMIN ASST III	123,840	2.00	123,972	2.00	136,150	2.00	57,028	0.83	136,150	2.00	0	0.00	136,150	2.00	0	0.00
G09306 - EXECUTIVE ASSISTANT III	61,920	1.00	57,993	1.00	67,727	1.00	26,373	0.42	67,727	1.00	0	0.00	67,727	1.00	0	0.00
G09309 - DATA TEAM MANAGER	104,097	1.00	103,293	1.00	110,323	1.00	45,515	0.42	110,323	1.00	0	0.00	110,323	1.00	0	0.00
G09314 - LEGAL ASSISTANT II	46,440	1.00	0	0.00	46,440	1.00	0	0.00	46,440	1.00	0	0.00	46,440	1.00	0	0.00
G09320 - SR INVST & LAW ENFRCMT LIAISON	41,280	0.50	21,225	0.19	41,280	0.50	18,878	0.15	41,280	0.50	0	0.00	41,280	0.50	0	0.00
G09321 - SENIOR DIRECTOR	0	0.00	36,725	0.27	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09324 - FACIL/EQUIP/EMER MGR COOR II	61,920	1.00	57,993	1.00	67,727	1.00	26,373	0.42	67,727	1.00	0	0.00	67,727	1.00	0	0.00
G09326 - FISCAL PERSONNEL & ADMIN MGR	87,720	1.00	86,923	1.00	94,683	1.00	38,876	0.42	94,683	1.00	0	0.00	94,683	1.00	0	0.00
G09327 - CHF OF INVESTIGATIONS PC&F DIV	82,560	1.00	84,541	1.00	91,025	1.00	38,445	0.42	91,025	1.00	0	0.00	91,025	1.00	0	0.00
G09328 - GOVT SPECIALIST III	56,760	1.00	56,500	1.00	59,589	1.00	24,845	0.42	59,589	1.00	0	0.00	59,589	1.00	0	0.00
G09329 - DEPUTY GENERAL COUNSEL	103,200	1.00	110,282	1.00	107,617	1.00	48,081	0.42	107,617	1.00	0	0.00	107,617	1.00	0	0.00
G09330 - TRAINING MANAGER	82,560	1.00	87,932	1.00	89,604	1.00	39,511	0.42	89,604	1.00	0	0.00	89,604	1.00	0	0.00
G09333 - IT SR SYSTEMS ADMINISTRATOR	67,080	1.00	41,827	0.54	73,272	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09334 - IT SR APPLICATION DEVELOPER II	72,240	1.00	86,266	1.00	75,695	1.00	7,342	0.08	75,695	1.00	0	0.00	75,695	1.00	0	0.00
G09335 - LOCAL GOVT/POLICY SR ALST III	0	0.00	53,134	0.71	6,751	0.00	33,787	0.42	78,991	1.00	0	0.00	78,991	1.00	0	0.00
G09336 -	0	0.00	30,469	0.52	0	0.00	25,691	0.42	0	0.00	0	0.00	0	0.00	0	0.00
G09337 - IT SR SYSTEMS ADMIN II	0	0.00	38,227	0.46	0	0.00	37,254	0.42	80,000	1.00	0	0.00	80,000	1.00	0	0.00
G09338 - DATA SUPPORT SUPERVISOR	0	0.00	24,822	0.33	0	0.00	31,865	0.42	85,000	1.00	0	0.00	85,000	1.00	0	0.00
G09339 - DATA SUPPORT ANALYST I	0	0.00	13,949	0.25	0	0.00	4,673	0.08	65,000	1.00	0	0.00	65,000	1.00	0	0.00
G09340 - DATA SUPPORT ANALYST II	0	0.00	0	0.00	0	0.00	21,295	0.33	0	0.00	0	0.00	0	0.00	0	0.00
G09341 - DATA SUPPORT ANALYST III	0	0.00	3,236	0.04	0	0.00	31,650	0.39	80,000	1.00	0	0.00	80,000	1.00	0	0.00
G09342 - IT SR APPL DEVELOPER III	0	0.00	0	0.00	0	0.00	31,578	0.33	0	0.00	0	0.00	0	0.00	0	0.00
O99999 - OTHER	0	0.00	0	0.00	109,119	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
BUCKET - LEAVE PAYOUTS	0	0.00	41,273	0.00	0	0.00	17,141	0.00	0	0.00	0	0.00	0	0.00	0	0.00
BUCKET - PLANNED HOURLY WAGES	0	0.00	165,109	2.42	0	0.00	99,088	1.57	0	0.00	0	0.00	0	0.00	0	0.00

JOB CLASS DETAIL

	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ Core		FY27 DTREQ New Decision Items		FY27 GVREC Core		FY27 GVREC New Decision Items	
	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE
Total	**11,358,939**	**161.77**	**8,317,532**	**110.38**	**11,911,889**	**161.77**	**3,838,232**	**49.11**	**11,911,889**	**161.77**	**316,311**	**0.50**	**11,911,889**	**161.77**	**26,774**	**0.50**
Total General Revenue	9,238,459	125.27	7,297,908	97.04	9,713,298	125.27	3,260,363	42.14	9,713,298	125.27	267,739	0.50	9,713,298	125.27	0	0.00
Total Federal	1,271,545	16.00	906,870	11.87	1,331,074	16.00	477,469	6.04	1,331,074	16.00	48,572	0.00	1,331,074	16.00	0	0.00
Total Other Funds	848,935	20.50	112,755	1.46	867,517	20.50	100,399	0.94	867,517	20.50	0	0.00	867,517	20.50	26,774	0.50

Note: Totals Include Non-Counts